
Form RCG-18 General Information

When must I file this form?

Form RCG-18, Charitable Games Tax Return, and your payment for tax due must be postmarked no later than 30 days after the date of your charitable games event.

How do I calculate my tax due?

Follow the step-by-step instructions at the bottom of the page to calculate your tax due. Charitable Games Tax is calculated from your event's net proceeds. "Net proceeds" means all money received, plus the fair market value of any property received, from the sale of chips, scrip, or play money, plus any fee or donation charged for admission or entry into the event, minus all money, including the cost to the organization of any noncash prize, paid out to participants to redeem chips, scrip, or play money at the conclusion of the event or when the participant leaves.

Any fee or donation charged for admission or entry into a charitable games event includes the amount paid to a sponsoring organization for hosting a charitable games event that is not open to the public (e.g., a "casino night" party that is hosted only for a corporation and its clients). If food and beverages are included in the admission fee, you must pay tax on the entire admission fee.

What if I fail to file my return or pay the amount I owe?

You owe a **late-filing penalty** if you do not file a processable return by the due date, a **late-payment penalty** if you do not pay the tax you owe by the date the tax is due, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes, which is available on our website at tax.illinois.gov.

In addition to imposing penalties and interest, we may suspend or revoke your charitable games license for failure to timely file this return or to timely pay the Charitable Games Tax.

Where do I send this form?

Mail your return and your payment to:

**CHARITABLE GAMES TAX
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019**

Include your payment for the amount on Step 1, Line 10. Make your check payable to "**Illinois Department of Revenue**." You must attach Form RCG-32, Charitable Games Event Workers Attendance List, to your Form RCG-18.

What if I have questions?

For questions about Charitable Games Tax or Form RCG-18, write us at the address above or call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-7517**.

For questions about your charitable games license, call us at **217 785-5864**.

Specific Instructions

Step 1: Figure your tax

Line 1. Enter the total amount of all money received from the sale of chips, scrip, or play money at your charitable games event. You must file a separate tax return for each charitable games event you conduct. Do **not** combine your events onto a single return.

Note: If you received any property in lieu of money for the sale of chips, scrip, or play money at your charitable games event, include in your total the value of all property received.

Line 2. Enter the total amount of all fees charged or donations accepted for admission or entry into your charitable games event.

Line 3. Add Lines 1 and 2. This is your gross proceeds.

Line 4. Enter the total amount of all money paid out to participants to redeem chips, scrip, or play money at the conclusion of the event.

Line 5. If you offered out any noncash prize to participants in lieu of money to redeem chips, scrip, or play money at the conclusion of the event or when the participant leaves, enter the total cost to the organization of all noncash prizes offered.

Line 6. Add Lines 4 and 5. This is your total redemptions.

Line 7. Subtract Line 6 from Line 3. This is your net proceeds.

Line 8. Multiply Line 7 by 5% (.05). This is your charitable games tax due.

Line 9. Enter the amount of credit you wish to apply toward your tax.

Line 10. Subtract Line 9 from Line 8. Pay this amount.

Step 2: Sign below

We cannot process this form until it is signed by an officer of the organization sponsoring the charitable games event.